

Part IV. Items of General Interest

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2010-49

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organiza-

tions described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on August 23, 2010, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Advanced Debt Management Solutions, Inc.
Tampa, FL
Aviation Volunteer Fire Department
Engine Company 3, Inc.
Bronx, NY
C. C. Financial Health and Life Skills, Inc.
Chesterfield, VA
Consumer Counseling Centers of America
Fort Lauderdale, FL
Continental Credit Counseling Services, Inc.
North Maimi Beach, FL
Credit Counseling Concepts, Inc.
Indianapolis, IN
The Credit Counseling Foundation, Inc.
Fort Lauderdale, FL
Credit Debt Consolidators and Counselors
Foundation, Inc.
North Bergen, NJ

Debt Reduction Solutions, Inc.
St. Petersburg, FL
Debicated Consumer Counseling, Inc.
Huntington, NY
Friends of Child Abuse Prevention
Farmington Hills, MI
Giving Tree Foundation
Park City, UT
Greater ST. James Holiness Community
Development Corporation
Fremont, OH
Independence Restoration, Inc.
Tampa, FL
Merrimac Camping Club
College Park, GA
One World Online Charitable Foundation
Springville, UT
Project Oz Adoption, Inc.
Springville Tarboro, NC
Southeastern Anthropological Institute, Inc.
Huntsville, AL
Southeastern Kentucky Association of
Native People, Inc.
Corbin, KY
Tricap Academy
Olive Branch, MS
Yonkers Alliance for Latino and
Immigrant Services, Inc.
Yonkers, NY